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## Financial Information and Voter's Decisions on Local Government Elections

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This study aims to prove that citizens use accounting information in their decision making for local government elections. Accounting information that is publicly available in government websites determines the citizen decision to elect or not the election candidate. This study investigates the relationship between the accessibility of financial information and voter's decision on local government re-election in Indonesia. There are two hypotheses tested by partial least square analysis. In the year 2018, Indonesia conducts simultaneous local government elections, 171 local government participated. Local government official's websites were observed for data collection, in search of financial information to calculate their internet financial reporting. It was found that audit opinion does not affect the re-election incumbent. Internet financial reporting has a partially mediated role. It cannot significantly affect the re-elected incumbent even though audit opinion has influenced the internet financial reporting. This means that cities do not use financial information such as audit opinion and online financial information. The community does not base their political decision making on financial information when choosing regional heads.

**Key words:** *financial information, re-election, local government, audit opinion, internet financial reporting.*



## Introduction

The electoral process in most developing countries is often problematic (Idongesit Williams, 2019). Voter decisions determine the winner of the election. Rational voters will determine their vote based on their preferences according to the information they obtain. Many studies have identified what information is needed by the voters (Bassi, Morton, & Williams, 2011; Feddersen & Pesendorfer, 2006; Hopland, 2014; Lau & Redlawsk, 2006). The research field of electoral government is discussed in political, management and psychology fields — the variables used in existing research relate to demographic and social conditions. Few examine whether financial information influences voting decisions. Furthermore, many policymakers and economists argue that financial literacy is the key to financial well-being (Meier & Sprenger, 2013).

In the development of democracy today, society demands an accountable government (Yuliati, Slamet Raharjo, & Siswanto, 2016). Therefore, government performance information in the form of financial information is essential to transparency and accountability (Alcaide Munõz, Bolivar, & Hernandez, 2016). The GASB said that government's financial statements are the right of citizens, so that the people know how the government manages the country. In line with that, researchers link accounting information to voter behaviour (Cunha, Ferreira, & Fernandes, 2016; Feddersen & Pesendorfer, 2006; Hirshleifer & Teoh, 2009; Ghasemi, 2016). The results of a literature review found a study in Spanish, which proved that the decision to choose was influenced by budget information and local government finances (Brusca & Montesinos, 2006). Financial reporting was found to influence voting behaviour (Brusca & Montesinos, 2006). A study of audit opinion, as to the measurement of financial information quality, also related to local government elections (Yuliati et al., 2016)

In the digital era, information should be more readily accessible, especially with increasing e-government and regulation of public information disclosure in several countries, including Indonesia. Through the regulation of the Minister of Home Affairs, local governments in Indonesia are required to present financial information consisting of budget planning information and an evaluation of budget implementation from the opinion of the audit results. The ease of accessing local government information was initiated by Styles (), who adopted the concept of financial reporting in the private sector and applied it in the public sector.

IFR in government, done mostly at local government level, with only limited research at the central government level, shows that 64.2% maintain websites and out of this, 15.7% of local authorities provide some disclosure on financial statements digitally (Ghani & Said, 2010),



Some New Zealand local government authorities run elections online (Laswad, Fisher, & Oyelere, 2005, 2001). European Union local governments are using their websites to disseminate financial information in order to evaluate whether electronic-government (e-government) is promoting convergence towards more accountable local governments (Pina, Torres, & Royo, 2009, 2010).

Although in some countries, IFR is still not optimal, many researchers have found a positive relationship between IFR and community welfare (Fawzi Laswad, Richard Fisher, & Peter Oyelere, 2005).

Government regulation requires financial information to be presented on websites, making information more open. Thus, people will more easily be able to access financial information to assess how their money was accounted for in various government programs. So, during the regional head elections, citizens can use it as a consideration for re-electing or not. Research shows that digital media use is positively related to political participation (Bimber & Copeland, 2013; Ghosh, 2018)

In Indonesia, incumbents have a strong position (Yusra & Darmawan, 2017). In the simultaneous regional elections in 2018, 54% of incumbents were re-elected. It is interesting to examine the factors that determine voters' decisions. This study aims to prove that financial information that is easily accessible on websites is one of the factors that determine re-election of incumbent candidates.

## Literature Review and Hypotheses

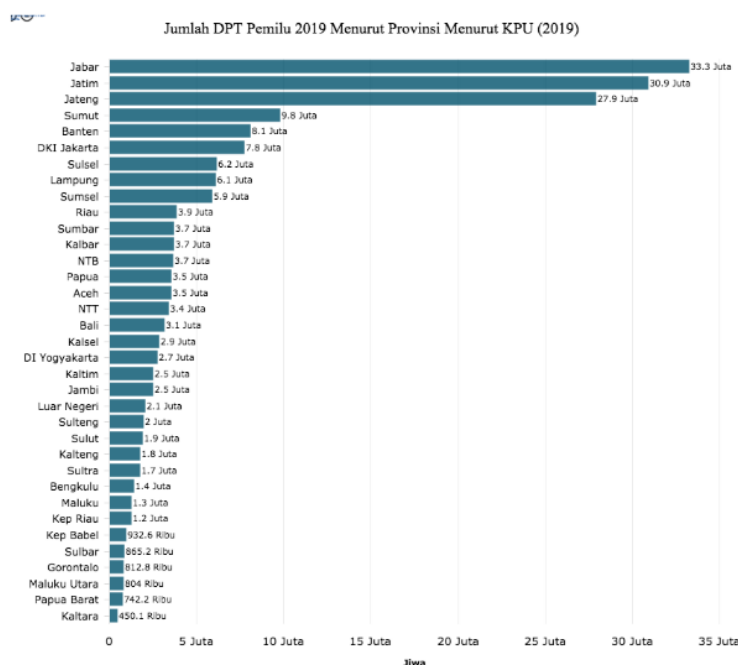
### *Government financial information.*

Financial statement documents are those that a government prepares for reporting its' finances (Mead, 2018). General accounting standards provide that financial reports include three items. First, comprehensive financial information about all activities of a government, except fiduciary activities, depending on the type of government, these statements might be called district-wide or institution-wide statements. Secondly, fund financial statements, which focus on information related to particular activities of a government. Thirdly, notes to financial statements, which provide detailed information that supports the data in the statements (Mead, 2018). The CAFR (Comprehensive Annual Financial Reports) is the comprehensive financial report produced by all state governments which summarizes revenue, expenditures, assets and liabilities (Thornton & Thornton, 2013) (Mead, 2018). Government financial statements are determined by the type of accounting standard used. In Indonesia, the types of financial statements required are noted in Government Regulation No. 71 of 2010, concerning Accrual-Based Government Accounting Standards. There are seven types of government financial reports, namely budget realization reports, reports on budget

balance changes, operational reports, changes in equity reports, balance sheets, cash flow statements and notes to financial statements.

### Indonesia, Electoral System and Public Transparency Regulation

Indonesia is the fourth most populous country in the world, totalling 3.54% of the world's population. The number of voters in the 2019 presidential election was 192.83 million. The composition of voters in each province is seen below.



Indonesia is a democratic country and elects its' president, head of regional government and legislature. At the local government level, elections are regulated in the constitutional mandate of article 18 paragraph (4) of the 1945 Constitution of the Republic of Indonesia. The implementation of regional head elections are carried out directly. Indonesia has 505 regional governments, consisting of provincial, city and district levels. Regional head elections have several problems related to funding and administrative processes due to Indonesia's vast geographical area. Since 2015, the Indonesian government has conducted regional elections simultaneously and in stages. 2018 is the third stage of simultaneous elections (. & A.L.W, 2017).



Voters need the information to make their decisions. Many studies have investigated the causes that determine voter decisions — most studies conducted focus on the fields of politics, management, psychology and communication. Many factors determine voter decisions, including: 1) socio-economic status, including the level of education, income, and occupation. 2) Demographics, including age and gender. 3) Political efficacy, including political interest and political trust. 4) Social connectivity, including marital status, home ownership, attendance at places of worship and membership of organizations (FN, 2017). Most studies examine non-financial not financial information. An assessment of a candidates' performance from a financial perspective is rarely done.

<sup>4</sup> In Indonesia, the disclosure of regional governmental financial management information is regulated through three regulations. Firstly, article 7 of Law No. 14 of 2008, which concerns public information disclosure, and states that public bodies are obliged to provide and publish public information under their authority to applicants for public information. Secondly, the Instruction of the Minister of Home Affairs No.188.52 / 1797 / SJ / 2012, which concerns transparency in the management of local budgets, and aims to encourage regional governments to provide public information on regional budget management. This instruction mandates that regional governments are to prepare a content menu with the name "Regional Budget Management Transparency" on their official website. According to the instructions, the websites must provide budget management information consisting of the following 12 documents:

1. Summary of Work Plan and Regional Work Unit Budget;
2. Summary of Work Plan and Budget of Regional Financial Management Officials;
3. Draft Regional Regulation concerning Regional Revenue and Expenditure Budget;
4. Draft Regional Regulation concerning Amendment to Regional Revenue and Expenditure Budget;
5. Regional Regulations concerning Regional Revenue and Expenditure Budget;
6. Regional Regulations concerning Amendments to the Regional Revenue and Expenditure Budget;
7. Summary of Documents for Implementation of Regional Work Unit Budget;
8. Summary of Documents for Implementing the Budget of Regional Financial Management Officials;
9. Report on Realization of Regional Unit Work Unit Budgets;
10. Report on Budget Realization of Regional Financial Management Officials;
11. Audited Regional Government Financial Statements; and
12. The opinion of the Supreme Audit Board on the Regional Government Financial Statements





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Thirdly, Minister of home affairs regulation number 3 of 2017, which concerns guidelines for managing information and documentation services (PPID). This regulation provides for the three types of information that must be reported by local governments. Relevant to the current purpose, the provision of periodic information (including the financial statements of local governments), immediately and at all times.

### *Signaling Theory*

Information is a signal to convey something to its users (Hay & Cordery, 2018). Signalling theory is useful for describing behaviour when two parties (individuals or organizations) have access to different information. Typically, one party, the sender, must choose whether and how to communicate (or signal) that information, and the other party, the receiver, must choose how to interpret the signal (Connelly, Certo, Ireland, & Reutzel, 2011).

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Signalling theory in the context of the public sector was developed by (Hay & Cordery, 2018). In government, signalling theory is used to explain whether there is a propaganda charge on government policy (Huang, 2013). This theory is also used to explain political messages to citizens (Hopland, 2014; Rogoff & Sibert, 1988). From a public perspective, signalling theory can explain how, and why, the government wants to give the first signal to the public. This condition is caused by the government receiving pressure from the community to provide information about its performance and achievements (Hay & Cordery, 2018; Hopland, 2014). Examples are given where both theories' predictions about lobbying, accounting choices, and voluntary auditor selection are added together. (Morris, 1987). Signals in the election process are always used (Cunha et al., 2016; Hopland, 2014; Morris, 1987).

### *Audit Opinion and Re-elected Incumbent*

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The audit opinion is the auditor's statement on the fairness of the financial statements of the audited entity (Habib, 2013). Audit opinion reflects the quality of financial management in an entity. Government agencies that obtain unqualified audit opinions are perceived as having reasonable internal control and complying with accounting standards (Azuma, 2005; Giroux & Shields, 1993; Pearson, 2014). The community trusts those exhibit a responsible financial management manner (Chen, Li, Liu, & Lobo, 2018; Levi & Stoker, 2002).

Audit opinion is used to assess government performance (Giroux & Shields, 1993). Citizens' will hold positive opinions of the government if the external auditor's opinion meets the requirements (Pearson, 2014). Voters will then consider this information in their decision to re-elect a candidate (Ariyanto & Dewi, 2019; Yuliati et al., 2016). The performance of regional heads in leading their regions is reflected in their accountability reports, which have



been audited by external government auditors. Based on the results of these audits, the community trusted the performance of the regional heads. During elections, a rational society will consider this as a basis for re-election or not (Ritonga & Alam, 2010; Yuliati et al., 2016).

H1: The better the audit opinion, the more likely a voter is to choose the incumbent.

### *Internet Financial Reporting, Audit Opinion and Re-elected Incumbent*

Audit opinion is the result of an auditor's examination of the fairness of financial statements. Therefore the audit opinion not only reflects the quality of the financial statements but also the performance of the local government. Management that realizes the importance of financial accountability also realizes that financial transparency for citizens will increasingly promote trust in the government. This in line with Styles and Tennyson (2007), who found that local governments that have received awards from external organizations for good financial reporting practices tend to present their financial statements on the internet (Styles & Tennyson, 2007). Therefore, providing information openly and through online media is no longer voluntary, but is necessary (Bonsón, Royo, & Ratkai, 2015). Government management that has a clear vision, such as the above, will provide related financial information starting from information about budgets, cash flow, reports of surplus deficits, budget absorption reports and other financial information.

Audit opinion can increase the local government disclosure of financial information on their websites (Yu, 2010). Local governments that receive unqualified opinions show excellent governance performance in their financial management (Nosihana & Yaya, 2019; Rahma, Yuhertiana, & Sundari, 2016). Good government financial performance is legitimized by a reasonable audit opinion so that it can improve compliance through the disclosure of financial information.

Signaling Theory explains that governments should give the first signal to the community. Published financial reports are a means by which the government can provide a positive signal to the public (Brusca & Montesinos, 2006). The factor of information asymmetry between the government and public stakeholders encourages the government to report its performance, including adequate financial reporting.

Information that is easily obtained by citizens increase governmental trust. Open financial information that is published on a website is a consideration for residents to choose the regional head again (Kido, Petacchi, & Weber, 2012; Yuliati et al., 2016). Residents will believe that regional heads have worked well and are accountable.





H2: Internet financial reporting mediates the influence of audit opinion on re-electing the incumbent

## Methodology

### *Population and Sample*

Indonesia is a country that adheres to a democratic political system and uses voting as the means of election for people's representatives or regional heads. Election of Regional Heads is one of Indonesia's democratic practices that are carried out in local government areas; this is a constitutional mandate. The means of carrying out the elections create direct and indirect problems, so the government decided to reform the election system into simultaneous regional elections with plans for 7 stages in the years of 2015, 2017, 2018, 2019, 2022, 2023, and 2027 (& ALW, 2017).

There are 548 local government in Indonesia, consisting of 34 provinces, 98 cities and 416 regencies. The sample is determined by the 171 regional governments who conducted simultaneous regional elections in 2018.

Local Government	All of Indonesia	Election - Local Government	Re-elected incumbent	Non-incumbent elected
Provinces	34	17	2	15
Cities	98	39	16	23
Regencies	416	115	46	69
Total	542	171	64	107

Source: [www.kpu.go.id](http://www.kpu.go.id)

### *Data*

Internet financial reporting was carried out on 171 local government official websites (appendix A). Observation of the websites takes one week for each website. Overall it takes one month to complete observations of the entire website. Data on audit opinion is obtained from the financial audit body of the Republic of Indonesia ([www.bpk.go.id](http://www.bpk.go.id)). Data on the results of regional head elections is obtained from the general election commission website ([www.kpu.go.id](http://www.kpu.go.id)). This study also uses previous research journals and some news articles as references in writing and conducting research.

There are three variables used in the analysis: firstly, audit opinion, is a professional statement from the government's external auditor regarding the level of fairness of the



information presented in the financial statements. The type of auditor opinion is used to measure variables, namely 1 = disclaimer, 2 = adverse, 3 = qualified opinion, 4 = unqualified opinion with explanation, 5 = unqualified opinion.

Secondly, internet financial reporting. This study adopted the measurement of internet financial reporting from Styles and Tennyson (2007). The ease and completeness of financial information is an indicator for calculating the IFR index. This study uses the provisions from the Indonesian Ministry of Home Affairs, regarding the financial information that must be disclosed on local government websites. The twelve items are 1) Summary of Work Plan and Regional Work Unit Budget, 2) Summary of Work Plan and Budget of Regional Financial Management Officials, 3) Draft Regional Regulation concerning Regional Revenue and Expenditure Budget, 4) Draft Regional Regulation concerning Amendment to Regional Revenue and Expenditure Budget, 5) Regional Regulations concerning Regional Revenue and Expenditure Budget, 6) Regional Regulations concerning Amendments to the Regional Revenue and Expenditure Budget, 7) Summary of Documents for Implementation of Regional Work Unit Budget, 8) Summary of Documents for Implementing the Budget of Regional Financial Management Officials, 9) Report on Realization of Regional Unit Work Unit Budgets, 10) Report on Budget Realization of Regional Financial Management Officials, 11) Audited Regional Government Financial Statements and 12) Opinion of the Supreme Audit Board on the Regional Government Financial Statements.

Thirdly, re-elected incumbent. Incumbent means the Mayor/Regent who is currently in that position at the time of the election and recontests the position. The independent variables are: (1) Audit opinion (DUMMY\_OPINI), expressed by a dummy. (Yuliati et al., 2016)

## Result and Discussion

Regional head elections (Pilkada) became a new arena for the people of Indonesia (Akbar, 2017). Various rational considerations led Indonesia to the era of simultaneous local elections, which began in December 2015 (Kristiyanto, 2017). Even though there was resistance to the implementation of the simultaneous regional election, the transition went smoothly. In 2018, this election process was carried out in 171 local governments.

Between 2011 and 2014, the incumbent was re-elected 60.37% of the time (Yuliati et al., 2016). The research was broader in this study with a sample of 171 local governments, governors, mayors and regents, while the research by Yuliati et al., examined only mayors and regents in 56 regions. 37% of incumbents were re-elected in the simultaneous elections in 2018.



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**Table 1:** Result of Indonesian Local Government Simultaneous Election - 2018

Election Result	Numbers	Percentage
Incumbent	64	37%
Non Incumbent	107	63%
Total	171	100%

**Table 2:** Descriptive Variables

Variables	N	Mean	Min	Max	SD
Audit Opinion	171	3,602	1	3	0,897
IFR	171	6,134	1	12	3,670

In Indonesia, the Supreme Audit Board (BPK) carries out financial checks every year on local government financial reports. The results of BPK's examination of the 2017 local government financial report (LGFR) reveal an unqualified opinion (WTP) of 411 (76%) LGFR, unqualified with exception (WDP) of 113 (21%) LGFR, and opinion not expressing opinion (TMP) over 18 (3%) LGFR. In the last five years (2013-2017), LGFR opinion has improved. During this period, LGFR which obtained WTP opinion rose by 46%, from 30% in the 2013 LGFR to 76% in the 2017 LGFR. Meanwhile, the number of LGFR who obtained TMP opinion decreased by 6%, from 9% in the 2013 LGFR, and became 3% in LGFR in 2017 (IHPS semester I 2018, BPK).

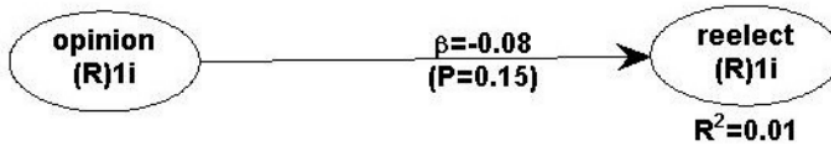
*Audit opinion does not affect re-election with  $p = 0.15$  with  $R^2 = 1\%$*

Auditor's opinions describe financial management. Since reforming public finance in Indonesia, a reform audit has been carried out. Government financial management is improving, which is reflected in the increasing number of local governments in Indonesia that obtain unqualified opinions. In the financial audit, this opinion is the best opinion to receive because it describes the high level of compliance with government accounting standards.

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The results of the data analysis conclude that the H1 hypothesis is rejected, meaning that the voter's decisions, in choosing the head of the region, are not determined by the audit opinion given by the BPK. The results of this study are in line with previous research conducted by Yuliani. Research on variable determinants of citizens reveal that more voters make their decisions' based on religious, social, and economic information.

**Figure 1.** Result of Test hypotheses 1

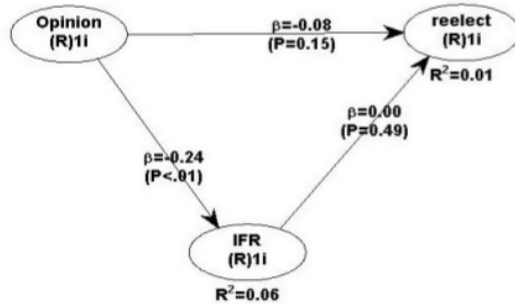


*Internet financial ratio is mediating the influence of audit opinion on the Re-elected incumbent.*

To identify the mediating role of the IFR variables test, two tests were conducted. Firstly, to examine the effect of audit opinion on IFR. Secondly, to examine the effect of IFR on incumbent re-election. From a statistical analysis, it is found that Audit opinion affects IFR with  $p = 0.01$  with  $R^2 = 24\%$ . IFR does not affect the incumbent re-election with  $p = 0.15$  with  $R^2 = 1\%$  (table 3 and figure 2)

Hence, IFR is a mediating variable concerning opinion with re-election seen from the value of VAF = 0.59 (59%). If the value of VAF is between 20% - 80%, it categorized as a partial mediator (Sholikhin, 2013).

**Figure 2.** Result of Test hypotheses 2



**Table 3:** Result of PLS test

Variables	R2	p	β	
Audit Opinion → Re-elected Incumbent	0,01	0,15	-0.08	insignificant
Audit Opinion → IFR	0,06	0,01	0,24	significant
IFR → Re-elected Incumbent	0,01	0,49	0,00	insignificant

The use of information technology in the distribution of financial information through internet media (Internet Financial Reporting-IFR) has been carried out by several local



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governments in Indonesia<sup>14</sup> as one form of accountability for regional financial management to its stakeholders. This is in accordance with the Instruction of the Minister of Home Affairs Number 188.52 / 1797 / SJ / 2012. IFR practice is regulated by regulations including article 13 of Government Regulation Number 65 of 2010, Government Regulation Number 56 of 2005, Article 2 of Law Number 14 of 2008. E-government reporting is the reporting form that best meets the 3 E's of management<sup>6</sup> (efficiency, effectiveness, and economy) in providing information about financial reports to all public stakeholders including the central government, other regional governments, legislature, auditors, economic analysts, investors, creditors, donors and the people (Verawaty, 2015). However, according to the Indonesian Forum for Budget Transparency (Fitra), the majority of local governments have not implemented proper IFR practices, because such disclosures are more voluntary than mandatory; there is an absence of binding sanctions (Nosihana & Yaya, 2016).

## Conclusion

Finally, it is concluded that audit opinion does not affect the re-election of an incumbent. Internet financial reporting has a partially mediated role. It cannot significantly affect the re-elected incumbent even if audit opinion has influenced the internet financial reporting. This means that citizens do not consider financial information such as audit opinion and online financial information when voting for regional heads.





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